

**SRI SARADA COLLEGE FOR WOMEN
(AUTONOMOUS), SALEM-636016
Reaccredited with 'B++' Grade by NAAC
(Affiliated to Periyar University)**



PG & RESEARCH DEPARTMENT OF COMMERCE

for the Batch 2024 - 2026

**M.COM.
PROGRAMME OUTCOMES**

- | | |
|------------|--|
| PO1 | To enhance the employability skills of the students to realize potential for industrial requirements |
| PO2 | To demonstrate effective communication skills to become competent teachers |
| PO3 | To inculcate research culture among the students with deep understanding and insights |
| PO4 | To equip the students with multi-dimensional thought process to attain professional expertise |
| PO5 | To train the students with positive attitude to situations and complexities in the field of business environment |

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.
PG & RESEARCH DEPARTMENT OF COMMERCE

M.Com.

PROGRAMME STRUCTURE UNDER CBCS

(For the students admitted in 2024 – 25)

Total Credits: 91 + Extra Credits

(Maximum 16)

First Year

I SEMESTER

Course	Code	Course Title	Hrs./ Week	Credits
Core Course - I	24PCOCC1	Business Finance	6	5
Core Course - II	24PCOCC2	Digital Marketing	6	5
Core Course -III	24PCOCC3	Banking and Insurance	6	4
Elective - I	24PCODSEC1A/ 24PCODSEC1B	Operations Research/ Security Analysis and Portfolio Management	6	3
Elective - II	24PCODSEC2A/ 24PCODSEC2B	Labour Laws/ Strategic Human Resource Management	6	3
		Total	30	20
<i>Extra Skills</i>		<ul style="list-style-type: none"> • <i>Value Education</i> • <i>Physical Fitness Practice</i> • <i>Life Skills Promotion</i> • <i>Productive Preparation for UGC NET/SET/JRF–I (24PCOSC1) (Self-study–1 Extra Credit)</i> 		

**First Year
II SEMESTER**

Course	Code	Course Title	Hrs./ Week	Credits
Core Course–IV	24PCOCC4	Strategic Cost Management	5	5
Core Course–V	24PCOCC5	Corporate Accounting	6	5
Core Course–VI	24PCOCC6	Setting up of Business Entities	5	4
Elective - III	24PCODSEC3A	Advanced Financial Management /	4	3
	24PCODSEC3B	Business Ethics and Corporate Sustainability		
Elective - IV	24PCODSEC4A /	Rural and Agricultural Marketing /	4	3
	24PCODSEC4B	Logistics and Supply Chain Management		
Extra Disciplinary Course	24PCOEDC1	Applied Business Research	4	2
Common Subject	24PHRSC	Human Rights	2	1
		Total	30	23
Extra Skills		<ul style="list-style-type: none"> • <i>Value Education</i> • <i>Physical Fitness Practice</i> • <i>Life Skills Promotion</i> • <i>Productive Preparation for UGC NET/SET/JRF–II (24PCOSC2) (Self-study–1 Extra Credit)</i> 		

**Second Year
III Semester**

Course	Code	Course	Hrs./ Week	Credits
Core Course - VII	24PCOCC7	Taxation	5	5
Core Course - VIII	24PCOCC8	Research Methodology	6	5
Core Course - IX	24PCOCC9	International Business (Industry Module)	6	4
Core Practical	24PCOCCQ	Computer Applications in Business - Practical	6	5
Elective V	24PCODSEC5A/ 24PCODSEC5B	Strategic Management/ International Financial Management	4	3
Extra Disciplinary Course	24PCOEDC2	Business Data Analysis	3	2
Summer Internship	24PCOI	Internship / Industrial Activity (Credits) (Carried out in Summer Vacation at the end of 1 st year - 30 Hours)	-	2
Total			30	26
<i>Extra Skills</i>	<ul style="list-style-type: none"> • <i>Value Education</i> • <i>Physical Fitness Practice</i> • <i>Life Skills Promotion</i> • <i>Productive Preparation for UGC NET/SET/JRF–III (24PCOSC3) (Self-study–1 Extra Credit)</i> 			

M.Com. (General)
First Year - Semester I
Core –I BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC1	BUSINESS FINANCE		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To outline the fundamental concepts in finance
LO2	To estimate and evaluate risk in investment proposals
LO3	To evaluate leasing as a source of finance and determine the sources of startup financing
LO4	To examine cash and inventory management techniques
LO5	To appraise capital budgeting techniques for MNC's

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time Value of Money	
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	
UNIT II	(18 hrs)
Risk Management	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	
UNIT III	(18 hrs)
Startup Financing and Leasing	
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and	

Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

The students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Books for study:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. PrasannaChandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

M.Com. (General)
First Year I - Semester
Core – II DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC2	DIGITAL MARKETING		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To assess the evolution of digital marketing
LO2	To appraise the dimensions of online marketing mix
LO3	To infer the techniques of digital marketing
LO4	To analyse online consumer behaviour
LO5	To interpret data from social media and to evaluate game based marketing

UNIT I

(18 hrs)

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

UNIT II

(18 hrs)

Online Marketing Mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III	(18 hrs)
Digital Media Channels	
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	
UNIT IV	(18 hrs)
Online Consumer Behavior	
Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	

Course Outcomes

The students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick (2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta (2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth (2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. MaityMoutusy, (2022) "Digital Marketing" 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year I - Semester
Core – III BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC3	BANKING AND INSURANCE		6	-	-	-	4	6	30	70	100

	Learning Objectives
LO1	To understand the evolution of new era banking
LO2	To explore the digital banking techniques
LO3	To analyse the role of insurance sector
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO5	To analyse risk and its impact in banking and insurance industry

UNIT I **(18 hrs)**

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT II **(18 hrs)**

Contemporary Developments in Banking

Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching

to Cloud Banking.

UNIT III (18 hrs)

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

UNIT IV (18 hrs)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V (18 hrs)

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Books for reference:

1. Gundharam K P M & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester I
Elective – I A OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC1A	OPERATIONS RESEARCH		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To outline the fundamentals of Operations Research
LO2	To use OR models for problem solving
LO3	To examine the role of sequencing and game theory
LO4	To design and apply network analysis
LO5	To apply modelling techniques

UNIT I	(18 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(18 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	
UNIT III	(18 hrs)
Sequencing and Game Theory	
Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three	

machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT IV (18 hrs)

Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

UNIT V (18 hrs)

Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Course outcomes

Students will be able to

	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Books for study:

1. Gupta P.K and Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N, (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year - Semester I
Elective –I B SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC1B	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To become familiar with various Investment avenues and Portfolio Construction
LO2	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO3	To learn about long-term and short-term investment analysis tools.
LO4	To analyse with Portfolio theories.
LO5	To gain knowledge in Portfolio performance methods.

UNIT I **(18 hrs)**

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II **(18 hrs)**

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III**(18 hrs)****Fundamental Analysis and Technical Analysis**

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis - Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV**(18 hrs)****Efficient Market Hypothesis**

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT V**(18 hrs)****Portfolio Performance Evaluation**

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Course Outcomes**The students will be able to**

	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year - Semester I
Elective – II A LABOUR LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC2A	LABOUR LAWS		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To Understand the provisions of Trade Unions Act
LO2	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
LO3	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
LO4	To learn different provisions relating to payment of wages and minimum wages to employees
LO5	To understand employee welfare measures with respect to provident fund, gratuity and bonus

UNIT I **(18 hrs)**

Introduction and The Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UNIT II **(18 hrs)**

The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

UNIT III **(18 hrs)**

The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act,

1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

UNIT IV**(18 hrs)****The Payment of Wages Act,1936 and The Minimum Wages Act, 1948**

The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

UNIT V**(18 hrs)****The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects –Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Course Outcomes**The students will be able to**

	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

Books for study:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for reference:

1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.

Web references:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&__Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

High – 3**Medium – 2****Low – 1**

M.Com.(General)
First Year - Semester I
Elective – II B STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC2B	STRATEGIC HUMAN RESOURCE MANAGEMENT		6	-	-	-	3	6	30	70	100

	Learning Objectives
LO1	To appreciate the importance of HRM as a field of study and as a central management function
LO2	To understand the implication of HRM on Government regulations and corporate decisions
LO3	To analyse the key elements of the HR functions
LO4	To gain knowledge about the elements, key concepts and terminology of HRM
LO5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

UNIT I	(18 hrs)
Introduction to SHRM	
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
UNIT II	(18 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	
UNIT III	(18 hrs)
Strategic Planning and Compensation	
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and	

Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV (18 hrs)

Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT V (18 hrs)

Latest trends in Strategic HRM

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Course outcomes

Students will be able to:

	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic Human Resource Management	K1
CO 2	Examine the conceptual framework of strategic Human Resource Management Models	K4
CO 3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K3
CO 4	Illustrate drafting of HR policies	K2
CO 5	Analyse the latest trend in the strategic Human Resource Management.	K4

Books for study:

1. Mathur, S P Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource

<p>Management”, Oxford University Press, India.</p> <p>3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.</p>
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India. 2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/ 2. https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx 3. https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/ 4. https://www.managementstudyhq.com/hrm-evaluation-approaches.

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3
High – 3			Medium – 2			Low – 1			

M.Com. (General)
First Year - Semester II
Core – IV STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC4	STRATEGIC COST MANAGEMENT		5	-	-	-	4	5	30	70	100

	Learning Objectives
LO1	To analyse the aspects of strategic and quality control management
LO2	To analyse and select cost control techniques
LO3	To apply activity based costing for decision making
LO4	To utilize transfer pricing methods in cost determination
LO5	To apply cost management techniques in various sectors

UNIT I	(15 hrs)
Introduction to Strategic Cost Management	
Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	
UNIT II	(15 hrs)
Cost Control and Reduction	
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	
UNIT III	(15 hrs)
Activity Based Cost Management	
Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in	

Decision making and its Application in Budgeting – Practical problems.	
UNIT IV	(15 hrs)
Transfer Pricing	
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	
UNIT V	(15 hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	

Course Outcomes

Students will be able to

	CO Statement	Knowledge level
CO 1	Explain strategic cost management and QC	K2
CO 2	Choose the appropriate technique for cost control	K3
CO 3	Make use of activity based costing in practice	K3
CO 4	Choose transfer pricing methods to solve problems	K3
CO 5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1stEdition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”,

11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=>
2. Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.
3. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
4. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester II
Core – V CORPORATE ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC5	CORPORATE ACCOUNTING		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To understand the accounting treatment for issue of shares
LO2	To determine profits for fire and marine insurance
LO3	To prepare consolidated financial statements
LO4	To account for price level changes
LO5	To adopt financial reporting standards

UNIT 1	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
Unit III	(18 hrs)
Consolidated financial statements	
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	
UNIT IV	(18 hrs)
Contemporary Accounting Methods	

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V

(18 hrs)

Financial reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3**Medium – 2****Low – 1**

M.Com. (General)
First Year - Semester II
Core – VI SETTING UP OF BUSINESS ENTITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC6	SETTING UP OF BUSINESS ENTITIES		5	-	-	-	3	5	30	70	100

	Learning Objectives
LO1	To understand the startup landscape and its financing
LO2	To analyse the formation and registration of Section 8 company
LO3	To outline the concept of LLP and business collaboration
LO4	To understand the procedure for obtaining registration and license
LO5	To create awareness about the legal compliance governing business entities

UNIT I

(15 hrs)

Startups in India

Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.

UNIT II

(15 hrs)

Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT III**(15 hrs)****Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliance of LLP - Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV**(15 hrs)****Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT V**(15 hrs)****Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20>

Partnership%20 Act,%202008.pdf

4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>

5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)**First Year - SEMESTER - II****Elective – III A ADVANCED FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC3A	ADVANCED FINANCIAL MANAGEMENT		4	-	-	-	5	4	30	70	100

	Learning Objectives
LO1	To understand the theoretical framework of financial management in business corporations
LO2	To make an in depth analysis of various sources of financing and to acquaint them the capital structure theories
LO3	To acquaint the students with types of leverages and the dividend theories
LO4	To impart knowledge of managing assets of the company
LO5	To prepare working capital management, receivables management and inventory management

UNIT – I**(12 hrs)**

Financial Management: Meaning, Nature and Scope of Finance - Objectives of Financial Management - Profit Maximization, Wealth Maximization - Finance Functions: Traditional Approach, Modern Approach - Financial management & other functional areas – Methods & tools of Financial management

Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India (Theory)

Cost of Capital - Meaning and Significance - Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings - Overall Cost of Capital.

UNIT II**(12 hrs)**

Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of

finance

Capital structure: designing capital structure - Factors determining capital structure - Capital Structure Theories – Net income, Net operating Income, MM and Traditional theories

Leverage - Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis

Unit III (12 hrs)

Dividend Policy: Meaning, Nature and Forms of Dividends - Factors Influencing Dividend Policies - Dividend Theories: Dividend Relevance - Walter's Model and Gordon's Model - Dividend Irrelevance - MM Hypothesis.

UNIT IV (12 hrs)

Capital Budgeting: Nature of capital budgeting Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows -Capital Budgeting Decisions: Capital Budgeting Evaluation Techniques: Payback Period, Accounting Rate of Return - Discounted Cash Flow Criteria: Net Present Value, Internal Rate of Return and Profitability Index. (Problems) Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting (Theory)

UNIT V (12 hrs)

Working Capital – Concepts -Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

Management of assets: Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis

Theory - 30%, Problem - 70%

Course Outcomes

Students will be able to:

	CO Statement	Knowledge level
CO 1	Summarize the theoretical framework of financial management	K2
CO 2	Demonstrate the various sources of financing and the theories of capital structure	K2
CO 3	Examine the types of leverages and the dividend theories	K4
CO 4	Evaluate about capital budgeting decisions and working capital management	K6

Books for study:

1. R. K. Sharma and Shashi K. Gupta - Practical Problems in Management Accounting and Financial Accounting, Kalyani Publishers, Fourth Edition, 2007.
2. Dr. A. Murthy – Financial Management – Margham Publications, 2018.

Books for reference:

1. I.M. Pandey- Financial Management, Vikas Publishing House, New Delhi, Eighth Edition.
2. Prasanna Chandra- Financial Management, Theory and Practice, Tata McGraw Hill Publishing, New Delhi, Sixth Edition, 2006.
3. R.M.Srivastava-Financial Management
4. P.K .Sharma and Shashi K. Gupta -Financial Management, Kalyani Publishers, New Delhi, 2000.
5. Dr. V.R. Palanivelu- Financial Management (Theory, Problems and Solutions), S. Chand & Company, New Delhi, 2014.
6. Dr. S.N. Maheswari- Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2007.
7. Khan M.Y. and Jain P.K. - Financial Management (Text and Problems)

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
	High – 3			Medium – 2			Low – 1		

M.Com. (General)
First Year - Semester II

Elective – III B BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC3B	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	5	4	30	70	100

	Learning Objectives
LO1	To understand the concept and importance of business ethics
LO2	To enable ethical decision making based on various theories
LO3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
LO4	To understand the concepts of corporate sustainability
LO5	To analyse sustainability information and prepare reports

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	

Unit III**(12 hrs)****Moral Issues in Business**

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading.

Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV**(12 hrs)****Corporate Sustainability**

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V**(12 hrs)****Sustainability Reporting**

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

Course Outcomes

The Students will be able to:

	CO Statement	Knowledge level
CO1	Apply the concepts of business ethics in practice	K3
CO2	Demonstrate ethical decision making by applying various theories	K2
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., Mc Graw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester II

Elective – IV A - RURAL AND AGRICULTURAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC4A	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	30	70	100

	Learning Objectives
LO1	To understand the concepts of Rural marketing and its environments.
LO2	To understand the buying behaviour of rural consumers
LO3	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
LO4	To analyse the functioning of food processing industry including distribution and promotion in the rural market.
LO5	To understand the principles and functioning of cooperative marketing

SYLLABUS

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	
UNIT II	(12 hrs)
Rural Buyer Behaviour	
Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	

UNIT III**(12 hrs)****Rural Product Strategy and Pricing**

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT IV**(12 hrs)****Food Processing Industry Infrastructure in India**

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oil seeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT V**(12 hrs)****Cooperative Marketing**

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

Course Outcomes

Students will be able to:

	CO Statement	Knowledge level
CO1	Recall the concepts of rural marketing	K1
CO2	Analyse the buying behaviour of rural consumers	K4
CO3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K2

Books for study:

1. Acharya S.S Agarwal N.L., (2019), "Agricultural Marketing in India", 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), "Emerging Trends in Agricultural Marketing in India", Brillion Publishing, New Delhi
3. Debarun Chakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), "Rural Marketing in India: Texts and Cases", Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), "Rural Marketing in India", Himalaya Publishing House, Mumbai
2. Dogra Balram and KarminderGhuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
First Year - Semester II
Elective – IV B - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC4B	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	30	70	100

	Learning Objectives
LO1	To identify the primary differences between logistics and supply chain management
LO2	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
LO3	To evaluate the management components of supply chain management
LO4	To analyse the tools and techniques applied in implementing supply chain management.
LO5	To create awareness about the professional opportunities in supply chain management.

UNIT I **(12 hrs)**

Supply Chain Management

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT II **(12 hrs)**

Global Perspectives

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT III**(12 hrs)****Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and outbound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV**(12 hrs)****SCM - Warehousing**

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

UNIT V**(12 hrs)****SCM - Plan**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Course Outcomes

Students will be able to:

	CO Statement	Knowledge level
CO1	Recall the concepts and features of SCM	K1
CO2	Summarise global and Indian perspectives of SCM	K2
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Books for study:

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J., Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

M. Com (General)
First Year - Semester II
Extra Disciplinary Course - APPLIED BUSINESS RESEARCH
Offered to - M.Sc. DATA SCIENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOEDC1	APPLIED BUSINESS RESEARCH		3	-	-	-	2	3	30	70	100

	Learning Objectives
LO1	To acquire knowledge about various types of research.
LO2	To understand about the various types of tools for collection and analysis of data.
LO3	To impart knowledge about report writing.

UNIT I	(9 hrs)
Business Research: Meaning & Scope of Business Research – Research Process – Approaches to Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design.	
UNIT II	(9 hrs)
Sampling: Merits & Limitations of Sampling – Essentials of Sampling – Methods – Probability & Non-Probability Sampling – Sampling Errors.	
UNIT III	(9 hrs)
Collection of Data: Primary and Secondary Data – Tools for Collection of Data – Questionnaire – Schedule – Observation & its types.	
UNIT IV	(9 hrs)
Data Analysis: Hypothesis – Characteristics of a Good Hypothesis – Parametric and Non-Parametric tests — ‘t’ Test – ‘F’ Test – χ^2 Test – Analysis of Variance – Correlation and Regression.	
UNIT V	(9 hrs)
Report Writing: Significance of Report Writing – Steps in Writing Report – Layout of Research Report – Types of Report – Mechanics of Writing a Research Report – Precautions for Writing a Research Report.	

Theory – 80% and Problems – 20%

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO1	Summarize the concepts of Business Research Process and design	K2
CO2	Apply the techniques of sampling for data collection	K4
CO3	Apply tools for the analysis of data and evaluate the findings for report presentation	K4, K5

Books for study:

1. C.R.Kothari– Research Methodology, New Age International Publishers, New Delhi 2004.

Reference Books:

(Units I, II, III & V)

1. D.Amarchand – Research Methods in Commerce, Emerald Publication, Chennai.
2. J.Anderson – Thesis and Assignment Writing, Wiley Eastern Ltd., New Delhi.
3. N.Thanulingam – Research Methodology in Social Sciences, Himalaya Publishing Store, Mumbai, 2003.

(Unit IV)

4. P. Ravilochanan – Research Methodology, Margham Publications, Chennai, 2003.

Web references:

1. https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://www.questionpro.com/blog/business-research/&ved=2ahUKEwj_xJ2igv2CAxU0T2wGHcluDwIQFnoECBEQAAQ&usg=AOvVaw3rWTmC8k89qNxGNI29oVwU
2. https://youtube.com/playlist?list=PLFVOF_BCmTr2myeURLBMS8SaHbnVHjMY&si=6_iIVwAy2Nxqh3A8

M.Com. (General)
Second Year - Semester III
Core - VII - TAXATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC7	TAXATION		5	-	-	-	5	5	30	70	100

	Learning Objectives
LO1	To identify deductions from gross total income and computation of income for different classes of assesses
LO2	To understand the procedure for filing of returns and tax planning
LO3	To analyse the structure on international business taxation
LO4	To assess Goods and Services Tax and filing GST returns
LO5	To compute customs duty as per Customs Act

UNIT I

(15 hrs)

Assessment of Persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II

(15 hrs)

Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT III

(15 hrs)

International Business Taxation

International business taxation - Taxation of Non-resident - Double taxation relief -

Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV

(15 hrs)

Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non - filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

UNIT V

(15 hrs)

Customs Act, 1962

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and

Sons, New Delhi	
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol.I and II), Aadhya Prakashan, Prayagraj (UP).	
Books for reference:	
1. Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.	
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited	
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.	
4. Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.	
5. Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.	
Web references:	
1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf	
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf	
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf	

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
Second Year - Semester III
Core – VIII - RESEARCH METHODOLOGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC8	RESEARCH METHODOLOGY		6	-	-	-	5	6	30	70	100

	Learning Objectives
LO1	To understand the fundamentals of research
LO2	To construct theoretical design and formulate hypotheses
LO3	To evaluate the data collection techniques
LO4	To perform parametric and non-parametric tests
LO5	To enhance report writing skills and develop ethical conduct in research

UNIT I	(18 hrs)
Introduction to Research Methodology	
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis Testing and Research Design	
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	
UNIT III	(18 hrs)
Data Collection	
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation –Secondary Data: Meaning and sources.	
UNIT IV	(18 hrs)
Data Analysis	

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V (18 hrs)

Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing
 - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing
 –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Theory: 80%; Problems: 20%

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
 Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
 Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Books for reference:

Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
 Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani

<p>Publisher, Ludhiana.</p> <p>Sharma R D and Hardeep Chahal, (2004) “Research Methodology in Commerce and Management”, Anmol Publications, New Delhi</p>
<p>Web references:</p> <p>https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf</p> <p>https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf</p> <p>https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf</p> <p>https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/</p>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3
	High – 3		Medium – 2			Low – 1			

M.Com. (General)
Second Year - Semester III
Core – XII - INTERNATIONAL BUSINESS (Industry Module)

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCC9	INTERNATIONAL BUSINESS		6	-	-	-	4	6	30	70	100

	Learning Objectives
LO1	To understand the concepts of International Business and International Business Environment
LO2	To analyse the different theories of International Business.
LO3	To understand the legal procedures involved in International Business.
LO4	To evaluate the different types of economic integrations.
LO5	To analyse the operations of MNC's through real case assessment.
UNIT I (18 hrs)	
Introduction to International business	
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II (18 hrs)	
Theoretical Foundations of International business	
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.	
UNIT III (18 hrs)	
Legal framework of International Business	
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions,	

Payment terms.
UNIT IV (18 hrs) Multi-Lateral Agreements and Institutions Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.
UNIT V (18 hrs) Multinational Companies (MNCs) and Host Countries Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer-Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, NewYork

2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3

Medium – 2

Low – 1

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOCCQ	COMPUTER APPLICATIONS IN BUSINESS			-	6	-	5	6	40	60	100
	Learning Objectives										
LO1	To understand the fundamentals of SPSS										
LO2	To compare the values obtained in t-test and ANOVA										
LO3	To perform regression and non-parametric tests										
LO4	To create company, groups and ledgers and obtain financial statements using Tally Prime										
LO5	To understand inventory management and account for goods and services tax										
UNIT I (18 hrs)											
Introduction to SPSS											
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.											
UNIT II (18 hrs)											
Parametric Tests in SPSS											
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression.											
UNIT III (18 hrs)											
Non-parametric Tests in SPSS											
Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test											
UNIT IV (18 hrs)											
Introduction to Tally Prime											
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and											

ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.

UNIT V

(18 hrs)

Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

100% Practical. This paper should be handled by the commerce faculty only.

Question paper setting and valuation should also be done by the commerce faculty.

Course Outcomes

Students will be able to:

	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley

- & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
 3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
 4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	3	2	2	3	3	2	3	3
CO 2	3	3	2	2	3	3	2	3	3
CO 3	3	3	2	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

M.Com. (General)
Second Year - Semester III
Elective – V A - STRATEGIC MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC5A	STRATEGIC MANAGEMENT		4	-	-	-	3	4	30	70	100

	Learning Objectives
LO1	To understand strategic management and its levels and phases
LO2	To analyse the dynamics of competitive strategic management techniques
LO3	To familiarise with the business and functional level strategies
LO4	To gain knowledge on organisational and strategic leadership
LO5	To apply latest concepts in strategy implementation and control

UNIT I **(12 hrs)**

Introduction to Strategic Management

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT II **(12 hrs)**

Techniques for Strategic Management

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances,

Turnaround, Retrenchment and Retreat, Corporate parenting.	
UNIT III	(12 hrs)
Different Levels of Strategies	
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	
UNIT IV	(12 hrs)
Organisation and Strategic Leadership	
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	
UNIT V	(12 hrs)
Strategy Implementation and Control	
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organisational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic

Management” 14 th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
Books for reference:
1. Jeyarathanam M., (2021), “Strategic Management” 7 th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14 th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13 th Edition, Prentice Hall, Pearson Education, London, England
Web references:
1. https://resource.cdn.icai.org/66691bos53810cp2.pdf
2. https://resource.cdn.icai.org/66693bos53810cp4.pdf
3. https://resource.cdn.icai.org/66694bos53810cp5.pdf
4. https://resource.cdn.icai.org/66695bos53810cp6.pdf
5. https://resource.cdn.icai.org/66697bos53810cp8.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2
	High – 3			Medium – 2			Low – 1		

M.Com. (General)
Second Year - Semester III
Elective–V B - INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCODSEC5B	INTERNATIONAL FINANCIAL MANAGEMENT		4	-	-	-	3	4	30	70	100

	Learning Objectives
LO1	To understand the importance and nature of international flow of funds
LO2	To gain knowledge on the various features and transactions in the foreign exchange market
LO3	To analyse the techniques of international investment decisions for building a better portfolio
LO4	To understand the flow of funds in the international banks
LO5	To become familiar with various international instruments

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	

UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	
UNIT IV	(12 Hrs)
International Financial Decisions	
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	
UNIT V	(12 hrs)
International Financial Market Instruments	
Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	

The students will be able to:

	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management an Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2
	High – 3		Medium – 2			Low – 1			

M.Com. (General)
Second Year - Semester III
Extra Disciplinary Course - BUSINESS DATA ANALYSIS
Offered to - M.Sc. DATA SCIENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
24PCOEDC2	BUSINESS DATA ANALYSIS		2	-	1	-	2	3	40	60	100

	Learning Objectives
LO1	To understand the fundamentals of SPSS
LO2	To comprehend the measures of central tendency in SPSS
LO3	To understand standard deviation and different types of t-tests
LO4	To know about ANOVA, Regression and Correlation
LO5	To understand non-parametric tests

UNIT I	(9 hrs)
Introduction to SPSS	
Meaning - Layout of SPSS - Menu and Icons - Data View - Variable View - Opening Data file in SPSS - Table Creation.	
UNIT II	(9 hrs)
Descriptive Statistics	
Frequencies - Measures of Central Tendency - Mean - Median - Mode - Charts and Graphs.	
UNIT III	(9 hrs)
Parametric Tests:	
Range - Standard Deviation - One Sample T - test - Independent Sample T - Paired Sample T - test.	
UNIT IV	(9 hrs)
ANOVA and Correlation	
One way ANOVA - Two way ANOVA - Correlation: Bi-Variate, Partial and Multiple - Simple Linear Regression.	
UNIT V	(9 hrs)
Non-Parametric Tests	

Chi-Square test - Mann Whitney's Test for Independent Samples - Friedman's Test - Wilcoxon signed rank test - Kruskal Wallis Test.

Course Outcomes

The students will be able to:

	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Measures of Central Tendency of samples	K4
CO 3	Apply Parametric tests	K3
CO 4	Examine ANOVA, Correlation and Simple Regression	K3
CO 5	Apply Non-Parametric tests	K3

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Dr. Lalit Prasad, Dr. Priyanka Mishra (2022), Data Analysis using SPSS Uses and cases, For Researchers, Teachers and Students, Nirali Prakashan

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://surveysparrow.com/blog/what-is-spss/>
3. <https://www.youtube.com/watch?v=TZPyOJ8tFcI>